

A
Second Letter of Advice,
ADDRESSED
To all MERCHANTS, MANUFACTURERS, and TRADERS,
OF EVERY DENOMINATION,
IN GREAT BRITAIN,
CONCERNING THE
ODIOUS AND ALARMING
TAX on RECEIPTS,
IN WHICH THEIR
FEARS AND JEALOUSIES OF FUTURE ALTERATION OF THE ACT, WITH INTENT TO FORCE IT UPON THEM, BY MINISTRY, ARE CONSIDERED; TOGETHER WITH MANY OTHER INTERESTING AND IMPORTANT SUBJECTS OF TRADE; WELL WORTHY THE MOST SERIOUS PERUSAL AND ATTENTION OF ALL THE GOOD PEOPLE OF THIS REALM.

TO WHICH ARE ADDED,
The Opinions of Messrs. MANSFIELD, KENYON, and ARDEN, as to our present Conduct under the Act, which entirely agree with our Advice in the First Letter.

By OLIVER QUID, Tobacconist.

Then shall stand up in his Estate, a Raifer of Taxes in the Glory of the Kingdom; but within a few Days he shall be destroyed, neither in Anger, nor in Battle.
DANIEL, Chap. xi. Ver. 20.

THE SECOND EDITION.

L O N D O N.

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✂ A TENTH EDITION of the First Letter is just published, with
An Abstract of the ACT for TAXING RECEIPTS.



Second Letter of Advice, &c.

Friends and Countrymen,

I ONCE more take up the pen for your sakes, and out of pure love to my fallen and unhappy country.—I have observed some trifling and silly remarks that have been written, and satisfactorily answered in the newspapers, and have attended to many observations that have been made upon my former letter in conversation.—Some may be true; some are certainly false. It is certainly false that I am a mercenary, and write for gain: Mr. Kearsley can satisfy any body upon that score. It is false that I have any private ends or particular views of my own to serve, or that I am prompted by any other motive than an ardent desire to be serviceable to my native country; for which, I am not ashamed to own, I am not so *Frenchified and polite*, as to be utterly devoid of affection. It may be true, that my style is low and vulgar; and it has been reviled and abused by some *finical Things in breeches*, upon that account.—Perhaps I ought to take such abuse as compliments, considering the quarter it comes from. But what would people

ple have? Did I not own, that I was no master of the pen in the writing way, and that I took it up against my inclination, when it was almost too late; waiting in hopes that some great genius or other would undertake it? Do they expect blood from a flint? Is it probable, that an *illiterate Tobacconist* should be able to treat them with *fine writing*, and know how to *dish-up* his words, so as to tickle their cockered and dainty palates? I hereby profess I do not write for fops and coxcombs, whose expectations and judgment are generally contrary to nature and common sense: I write for men of plain understandings, and honest hearts, who look to the uprightness of a man's intentions, and the truth and usefulness of his advice, more than to choice words, swelling phrases, and windy flourishes; all certain signs of *more sound than sense*.

But, perhaps, I ought to beg pardon for making these remarks, having no great cause to complain of the want of public attention to my first letter, if I may judge by *the general, and almost universal refusal to use stamped receipts*; which, though I am not so vain as to attribute wholly to my letter, yet, from the great number of editions it has gone through, I shall, like authors who write for fame, conclude much therefrom in my own favour. And this has encouraged me to send you this second Letter, greeting.

In order to fix your attention on what I shall now say, I desire to remind you of *the sincerity*
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of my intentions, and of the truth of my advice in my former Letter, which is now confirmed by the greatest lawyers in the kingdom ; whose opinions, for the satisfaction of scrupulous, wavering, and fearful minds, have been generously published to the world in the newspapers, by that right worthy, and right respectable Committee, who act for London, Westminster, and Southwark ; and to whom we are all so much indebted, for the pains and care they have taken upon themselves. I say you ought to remember, I have dealt faithfully by you, and have in no instance advised any thing contrary to law, or dangerous in practice. All the great offices, and public companies, act by law-advice, and they do not now pretend to oblige any man to take a stamped receipt.—So far, so good.*

But now your fears are all awakened, as to what will be done by Ministers next session of Parliament ; and many of you are as full of questions as an egg is full of meat.—“ Will they not alter the Act, and make it more strict ? Will they not, *by penalties and fines*, force all people to give and take *stamped receipts* ? Will they not make it law, that *no other evidence* of the payment of money shall be admitted in a court of justice, *but a stamped receipt* ? Or, if they repeal this *odious law*, will they not *lay other taxes on trade*, that may prove equally or more grievous ?”—Of questions of this sort, I have heard an abundance, from timorous and good souls, who are disposed to submit to any thing

* See these Opinions at the end of this Letter.

thing for peace and quietness, as they say.—A cruel and damnable quietness, that may bring down the forest afflictions on our heads, and on the heads of many blameless generations yet unborn! And I am sure, it is generally only *a canting pretence to goodness*, forged by dastardly minds, to flatter the fondest self-love and indolence, which always indispose men to take any care or concern upon themselves, for any general or national good.

But before I answer this sort of questions, which will be no very difficult task, I will take the liberty to digress a little farther, only to remark, what I know to be true in fact, which is, that plain, common, illiterate people, such as I may be, *especially Englishmen*, may, can, and do understand well enough, in a general way, *what will do good, and what will do harm* to the nation at large: that is to say, they are, when they chuse it, good and proper judges of politics, and know the plain and direct roads which lead to a nation's prosperity and happiness. And as to the crooked bye-roads, which tricking, cunning, and false politicians are so fond of, and so apt to bewilder themselves in, our plain-sailing minds are naturally too honest to think of them, unless we be forced to it, by the burthens, plagues, and mischiefs they bring upon us. The history of the last twenty years will tell what mischiefs I mean.

I know all this is a standing joke among your deep tricksters, and great speechifiers, who fancy themselves wise, because they can do and
say

say any thing, without the least sense of shame, justice, or truth. But, good God of Heaven! Have we no eyes? Have we no ears? Have we no feeling, no senses? Though unlearned, has God given us no understanding? Are all the good people of this kingdom, then, created for the sport and game of profligate and unprincipled factions? Is the noble art of government, in this much injured country, dwindled into *jockeyship*, and become like a *boxing-match*, or a *cock-fight*; and is the property of the people to be made a prize for the contention of *talking beggarly sharpers*, ruined by their own abandoned extravagance and vice? —I say, is all this to be done *under the supposition* of your stupidity and ignorance; and will you prove the *supposition to be true*, by your negligence and indifference? —I hope not. Your patient and forbearing temper is well known. Your spirit and good sense used to be the terror of bad Ministers, and the guide of good. You have long slept,—too long,—but now or never you must awake, rouse, and bestir yourselves, for the times are become very serious and important to you; and you ought, *with all due submission to just and legal government*, to be very attentive to, and watchful over, your *most dear and sacred interests*. It ought to be the subject of your most grave and continual reflection, that whatever farther burthens and clogs may be now laid upon trade, to pay the enormous interest of an immense debt, *accumulated by the grossest ignorance of*
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sound policy, or, by the most wilful wickedness, will prove a galling, lasting, and probably an insupportable load upon your shoulders, and undoubtedly ruinous and destructive of trade itself.

As a check to all dangerous consequences of this sort, I have often thought it would be a good and adviseable thing (and I am very glad to hear it has been talked of among some great characters in trade) if persons in trade would form some Societies, Associations, or Committees, *as Guardians of Commerce*, who might watch over her interests and prosperity, and give early and proper information *of all important changes*; so that an union of interests, and a consent of minds, might be created among all persons concerned in trade.—All their reasonable representations to government would then carry weight and effect with them, and would command a proper attention; whereas now, every one, meanly minding only his own particular concerns, weakly careless of the oppression of his neighbour's trade, we are all, at length, become intolerably loaded with taxes, and often perhaps for want of proper and significant remonstrances. In former times we have had Ministers who were too wise to need remonstrances on so important a national concern; but since Lord Chatham's administration, no Minister has given the least evidence of knowledge in trade except one, and he was undermined and forced out, by the tricking arts of the present curious and extraordinary

ordinary set; who neither know, nor care, any thing about trade as a national object; nor consider it in any light but as a subject of taxation, and, even in that light, they do not understand how to make the most of it. And here, as to integrity, good intentions, and other christian-like qualities, I beg leave always to except the D-ke of P---l---d, the D-ke of D-v---f---e, Lord John C-v---d---h, and a few other sincere and worthy characters. But, curse on the untowardness of our fate! we all know these excellent men are deceived, cajoled, and misled by a set of creatures who have spared no pains to convince the rest of the world of their utter want of every rational ground of confidence.

I must now most earnestly beg of you all to ponder upon these things, and to turn them privately and coolly in your minds; and so I return to your fears and your questions.

“ Will they not alter the Act, and make it more strict? Will they not, *by penalties and fines*, force all people to give and take stamped receipts? ”—Why, if they should be so absurd, so blind to their own *private ends* (for they have no *public* ones) as obstinately to persist in cramming stamped receipts down our throats will-we nil-we; and after they have seen how our stomachs rise against them; I suppose they will try some such foolish experiment.—But, Lord, what can they do?—Force people to give and take stamped receipts. —What, *force* people to give, and *force* people to

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take, *acknowledgments and securities* for the payment of money, *whether they will or not?* Let any man try *to force me*, and I will shew him that an Englishman is a tough bit yet. No, no, that can never be done; they might as well attempt *to force* our wives and daughters against their consent. It would be kicking against the pricks with a vengeance, and could serve no earthly purpose but *to raise commotions* among a loyal and generous people, who are always ready and willing to pay taxes when fairly and impartially levied. And as to any thing else, I do not see how any *material alterations* can be made.—Think of the many thousands who cannot write, or who write but a very miserable stick; and what fine work the cramming and *forcing* of them would be!

But, “Will they not make it law, *that no other evidence of the payment of money* shall be admitted in a Court of Justice, but a stamped receipt.”—This question borders closely upon the two last; it asks, if they will not that way *force* receipt stamps down?—No, they *dare not* do that; though I am very well informed they were ignorant enough to propose it at first. But besides the petty craft of the intention, to work *by secret force* upon the *doubts and fears* of the people, *it would strike at the root of all the antient established law of evidence in the land*, as I am told from high authority. And indeed what would become of us, if our stamped receipts, by mischance, were lost, or stolen, or burned in great fires, if our books
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of accout, witnesses of payment, and *every other evidence* were not admitted? — Why, good God! we should all be ruined; the whole world would be thrown into confusion, and the wretched people would be driven mad. — Besides, what could you do at markets and fairs, where you have neither time nor convenience to give and take receipts? But really one would wonder what the devil they were thinking of, thus to desire to plague, harass, and frighten the people with their damned law quirks, which they can never understand or submit to. If they are determined to hear neither reason nor justice, why do they not ruin trade in the *old plain way*, by laying *tax upon tax* on every article of commerce, and so try the issue of their own great wisdom in politics. Then the people will know what they are about, and will have nothing else to do *but to buy dearer, or to buy less*. We might then indeed have a much greater plenty of bankrupts than we have now; or, perhaps, spirited fellows, to prevent that, might be driven to increase the number of smuggling desperadoes. But I will say no more on this head, because I am sure they dare not make *that* law which your question supposes. I shall never forget what I once heard a great man say, which I got him to write down for me, and here it is:—“ The multiplicity of laws is a very great
 “ evil in a nation; the more clear, more simple,
 “ ple, and the fewer they are, the more easily
 “ they are understood, and the more readily
 B 2 “ obeyed.

“ obeyed. But a very great body of intricate
 “ and complicated laws, are the very founda-
 “ tion of quirks, quibbles, and false reasoning;
 “ and lead and accustom artful minds to seek
 “ for evasions, flaws, and contradictions, by
 “ which the understandings of the people are
 “ puzzled and confounded; and often finding
 “ themselves thus deceived and misled, as well
 “ as despoiled of their property, they look upon
 “ the laws, which ought to be their benevo-
 “ lent protectors, with terror and aversion.”

I could not help thinking, at that time, of the Ten Commandments, which are so plain and clear; and I wish to God our present law-givers had ever thought them worthy of their notice; if they had, we should never have been tormented and vexed with *stamp laws* in this provoking manner. It is strange that the loss of America by stamp laws, has not brought them to their senses!

I think the last question is what many harmless, good sort of people, seem to be most in dread of: — “ If they repeal this odious law, will they not lay *other taxes on trade*, that may prove equally or more grievous?” — God above can only tell that, because he only can tell, what (among thoughtless men) is called a matter of mere chance and accident; for nothing is more clear, than that our present Ministry, now taxation of trade is become a subject of nice speculation, are of all men the least qualified to judge of what ought to be done; so that whatever their determinations may be,
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one can attribute nothing to their knowledge or judgment in the trading interests of the kingdom.

But if the matter were to depend upon the prosperity and riches of the country, the happiness and interest of the whole community, and were not to be regulated by partial, factious, and selfish views, I would defy them to produce any solid or just reasons for farther taxations upon trade. — “ And he said, woe
 “ unto you also, ye lawyers, for ye lade men
 “ with burdens grievous to be borne, and ye
 “ yourselves touch not the burdens with one
 “ of your fingers.” Luke, chap. xi. ver. 46.

During the whole detestable and accursed war with America, from the tyrannic system then in pursuit, (and probably now in pursuit, as the abandoned coalition gives us just reason to fear) trade has borne nearly the whole weight of taxation; so that many great and important sources of revenue, instead of producing more by high taxes, produce less, and are in imminent danger of still diminishing. I am very sure it is next to impossible to increase taxation upon any East or West India articles of commerce, without lessening the produce of the revenue; and I think almost all internal home manufactures are nearly in the same state. So that to tax trade more, would not probably produce *more* but *less* revenue, and they have learned enough to be afraid of that.

Now

Now I am speaking of these things, I hope you will excuse me if I cannot forbear to lay before you a few general observations upon trade and taxation, given to me in writing by a worthy friend of mine. They are as follow, to wit,

“ Taxation of trade has its bounds. At
 “ all times it ought to be so bounded, as not
 “ to prevent an *increase of commerce* in the ar-
 “ ticle taxed; or in the utmost extent, not
 “ to *lessen the commerce* of the article: Because
 “ you will thus strike at the root of consump-
 “ tion, and by so doing you will strike at the
 “ root of productiveness in taxes.

“ Taxes, on what are called luxuries, may
 “ sometimes be good, *when the reformation of*
 “ *manners is the intention: but if the intention*
 “ *be to raise large and lasting revenues*, luxuries
 “ must be considered as articles of commerce,
 “ and are not to be taxed *as luxuries*, beyond
 “ the due measure of promoting their con-
 “ sumption, as subjects of trade, both at home
 “ and abroad. Taxing of luxuries with a *mo-*
 “ *ral view*, and with a *view to revenue*, are
 “ very different things. Nothing, therefore,
 “ can be more stupid, than the praise bestowed
 “ formerly on Lord North, for excessive taxa-
 “ tion of luxuries.

“ To levy very high and excessive imposts
 “ upon trade, works many unprosperous ef-
 “ fects in a nation, contrary to true policy. —
 “ It is offering rewards to smugglers for break-
 “ ing the laws. — It is strongly tempting the
 “ integrity

“ integrity of fair and honest traders. — It
 “ moves the minds of men in contradiction to
 “ subordination and obedience to government ;
 “ and forces them into the habits of artifice,
 “ tricking, and deception : But what will be
 “ thought most to the present question, *it di-*
 “ *minishes the revenue.*

“ Taxes *on the conduct of trade* ought to be
 “ small, and the law so easy of comprehension
 “ and practice, as to cause no obstruction to
 “ the facility of its motions : In this view, *at*
 “ *least, trade ought to be as free as air.* And
 “ the present perplexity, uneasiness, and un-
 “ certainty, which divide the minds of the
 “ people *under the present stamp-acts*, are the
 “ strongest evidences of their impropriety, and
 “ of the want of knowledge of trade in those
 “ who have devised them.

“ Nothing can be more demonstrative of
 “ the deficiency of national knowledge in the
 “ landed gentry of the present time, than their
 “ almost universal supposition and belief, *that*
 “ *in whatever mode taxes be laid upon trade, or*
 “ *upon the conduct of trade, traders can always*
 “ *lay them upon the commodities taxed ; and that*
 “ *ultimately they always fall upon the consumers.*

“ The value of all commodities depends upon
 “ the markets.—If they be full, they will be
 “ cheap : if they be empty, they will be dear.

“ —If they be very full, though ever so costly,
 “ and ever so highly taxed, they will be very
 “ cheap.—If they be very empty, though worth
 “ little as to natural value, and free from taxes,

“ they

“ they will be very dear. So that, as to price,
 “ little or nothing depends upon the will of
 “ the trader: he must be controuled by the
 “ markets. Combinations and monopolies,
 “ indeed, work temporary effects; but they
 “ are to be considered as diseases in trade,
 “ which obstruct a healthy and free circula-
 “ tion. In one sense, however, their opinion
 “ is right. Heavy taxes, *by destroying trade*,
 “ may render its articles scarce and rare; *and*
 “ *so becoming dear*, the few who deal in them
 “ must charge proportionable prices. But the
 “ destruction of trade, and the ruin of num-
 “ bers, are necessary preliminaries to the ac-
 “ complishment of this precious end. One
 “ would think, that those among the gentry,
 “ who purchase useless curiosities, scarce books,
 “ and things which have little to recommend
 “ them *but rarity*, might easily understand the
 “ truth and force of this doctrine.

“ In our present circumstances, indebted as
 “ we are upwards of two hundred and fifty
 “ millions, the interest upon which, with the
 “ expences of government, will amount to
 “ fifteen millions a year; what ways would a
 “ wise Minister devise to enable us to bear so
 “ enormous a load, and to diminish it in fu-
 “ ture? If the internal resources, and *natural*
 “ *riches*, of the country be inadequate, would
 “ he not, by encouraging commerce *in all*
 “ *possible ways*, endeavour to draw in the riches
 “ of other nations to his aid? Nothing but a
 “ great, flourishing, and extensive commerce,
 “ can

“ can enable this country to bear its excessive
 “ burthens, and lighten their weight.

“ Trade in this country is certainly taxed
 “ far beyond its proper height in many in-
 “ stances ; and the inclinations of landed men
 “ to tax it still higher, serve only to shew how
 “ much their passions are masters of their rea-
 “ son : For by the oppression, and consequent
 “ diminution of trade, they would yearly find
 “ the produce of taxes lessen, the value of
 “ their own estates diminish, *and the interest*
 “ *of the national debt fall most heavily upon*
 “ *themselves, when they would be least able to*
 “ *pay it.*

“ If trade be taxed, at this time, to the
 “ highest ; upon a supposition (for a mo-
 “ ment) that land be so too ; the only just
 “ inference to be drawn from such our un-
 “ happy state, is, *that all future taxation ought*
 “ *to be levied with the utmost equality and im-*
 “ *partiality, on all orders and descriptions of*
 “ *men, without regard to distinctions.* And un-
 “ less this be done with the most honourable
 “ and inflexible regard to justice, it will not
 “ be in the power of the wisest Minister upon
 “ earth to support the declining credit and
 “ prosperity of this country.

“ General taxes, which *proportionally ex-*
 “ *tend to all orders of men, are the most just,*
 “ *most productive, and easiest to bear ;* for their
 “ general extent makes them light upon all.
 “ If they sometimes sensibly touch the la-
 “ bouring part of the nation, we have seen

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“ their

“ their wages, within these forty years, have
 “ nearly doubled. And thus, perhaps, a just
 “ balance between taxes and the price of la-
 “ bour, has been better preserved than it could
 “ be any other way.

“ The situation we are now in, requires,
 “ that all articles of exportation and importa-
 “ tion should be as free from taxes *as possi-
 “ ble*; that the trade of all nations may be en-
 “ couraged to come into this country, by an
 “ easy ingress and egress: So shall our mark-
 “ ets be full, our exportable commodities
 “ cheap, and our riches, with our shipping,
 “ increase, by our becoming the principal
 “ merchants and carriers of the world. *All
 “ our revenues ought to be raised internally as
 “ much as possible, but never so as to check the
 “ extension of commerce.* Thus, with the in-
 “ crease of our property, our national debt
 “ might be diminished; and in case of a fu-
 “ ture war, what a glorious strength at sea
 “ would thus arise, and be easily collected!”

I wish, from the bottom of my heart, I
 could express myself as well as my worthy
 friend here; but plain man as I am, I do not
 find it hard to understand the truth of what
 he says; nor will any of you, I am sure, not-
 withstanding the contempt in which we are
 held by a Ministry, who seem to think de-
 bating, wrangling, and speechifying in the
 House of Commons, are the first-rate con-
 cerns of a great statesman; as if flippancy of
 tongue, sharpness of wit, and loose principles,
 were

were better qualifications for so high a station, than integrity, judgment, and national wisdom. The old saying is true, Honesty is the best Policy; and we all know, that honesty consists in *a plain downright upright conduct*. Cunning is of no use to an honest man, and as soon as I see any signs of it, I am upon my guard against a knave or a cheat.

I do not find, after what my friend has said, that I have much more to say myself, *at this present writing*; only do not despair: Establish public societies and meetings; spare a little time from your *private*, to guard your *public* concerns; for if they go ill, they will reach your private concerns at last: And as *truth and justice* give you an honest right to remonstrate firmly against future impositions or oppressions on trade, surely every *Englishman*, under such circumstances, will feel himself bold in the true interest of his country.— So God protect you all. *Wo unto them that call evil good, and good evil; that put darkness for light, and light for darkness; that put bitter for sweet, and sweet for bitter.* Isaiah, chap. v. ver. 20.

OPINIONS of COUNSEL.

GREAT doubts and uneasiness having prevailed on several points respecting the Tax on Receipts, the Committee appointed by the Merchants, Bankers, and Traders, thought it incumbent on them to obtain the best legal opinions thereon; and having proposed several questions for that purpose, the same, with the answers thereto, are here annexed.

*Half-Moon Tavern,
Sept. 25, 1783.*

WILLIAM PICKET,
Chairman.

C A S E.

YOU are desired to peruse the Act of Parliament left herewith, and to give your opinion upon the following questions:

Question 1st, May persons continue to give or take Receipts on Bills of Parcels, or on other unstamped paper, without being subject to the penalty of 20l. as stated in the Act imposing a Duty on Receipts?

Answer.

Answer. Persons who shall give or take Receipts on unstamped paper, will not incur any penalty in so doing, unless the Receipt shall be framed in a fraudulent manner, for the purpose of evading the Act, viz. by inserting a sum under 40 s. as a sum paid in full, when in fact more was paid. If the Receipt is fairly adapted to the real transaction, the consequence will be that it cannot be given in evidence, if for two pounds or upwards, unless stamped, but no penalty will be incurred.

LL. KENYON.

All persons are at liberty to give or take Receipts on Bills of Parcels, or on other unstamped paper, and are not subject to any penalty for so doing.

J. MANSFIELD.

The penalty is imposed on persons who shall endeavour to procure Receipts, which may be given in evidence in courts of law, by inserting a less sum than is actually received; but there is no penalty on any persons taking a Receipt on unstamped paper, for the sum actually received; but such Receipts, if the parties giving them think proper to deny the payment, will

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be no evidence whatever either in a Court of Law or Equity.

R. P. ARDEN.

Question 2d. Will persons be subject to the above penalties, for neglecting or declining to take any Receipt for their money paid?

Answer. Certainly not.

LL. KENYON.

No person is obliged to take a Receipt for any money paid, nor will any penalty be incurred by a person neglecting or declining to take a Receipt.

J. MANSFIELD.

Certainly not.

R. P. ARDEN.

Question 3d. If witnesses be taken to every payment, may not the same witnesses be produced as legal evidence in a court of law, as heretofore?

Answer. Undoubtedly : parole evidence of payment will be as admissible as formerly.

LL. KENYON.

Witness to any payment of money may be produced and examined, to prove such payment
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in a court of justice, and their evidence will be legal and effectual, as it was before the late Act.

J. MANSFIELD.

They certainly may. R. P. ARDEN.

Question 4th. May Books of Accounts continue to be brought in evidence of payments as heretofore?

Answer. Books of Accounts will be as admissible in evidence as formerly.

LL. KENYON.

Books of Account kept by persons in trade in the usual course of their business, in which they enter their debts and credits, will be evidence of payments made to them in the same manner as before the passing the late Act.

J. MANSFIELD.

They may.

R. P. ARDEN.

F I N I S.